COTUIT Fire DISTRICT - GENERAL FUND
FY 2026 June 2026 Report
PRELIMINARY

	BUDGET	FY 2026 ACTUAL	TARGET 100%	FY 2025 ACTUAL	FY 26 VS FY25	COMMENTS
REVENUE LEDGER						
Tax Collections	5,656,285	5,540,936	98%	3,795,026	1,745,910	***Current year includes annual "refunds' for the first time***
Water department	962,800	1,512,621	157%	1,229,852	282,769	***Collections over conservative budget - which to use Stat or internal??***
Fire Department	250,090	295,874	118%	296,772	(898)	Over the budget target with $75K reimbursable grants (33%). Collections above target w/o grants
Other	23,000	279,191	1214%	85,021	194,170	Interest from FS BAN monies
TOTAL REVENUE	6,892,175	7,628,622	111%	5,406,671	2,221,951	Over the budget target
EXPENDITURE LEDGER						
Prudential	503,884	483,070	96%	400,452	82,618	Under the Budget Target
Fire Department	2,842,778	2,791,849	98%	2,607,754	184,094	On the Budget Target for June, including $79K of federal, insurance and state grants to be reclassed
Water Department	960,584	907,119	94%	797,111	110,008	Under the Budget Target for June
Freedom Hall	29,913	23,048	77%	20,515	2,534	**$1,500 to be transferred from reserve from 6/22/26 Pru Meeting.**
Street Lights	14,647	14,464	99%	7,127	7,336	***$5,500 transferred from reserve from 6/22/26 Pru Meeting to offset Blizzard expenses***
Library	27,583	27,583	100%	26,780	803	Completed on the FY26 Budget
Debt Service	479,329	479,209	100%	471,679	7,529	***Completed short of theBudget by $3830 which a "due from" the GF at 6/30/26***
Benefits	1,036,613	1,027,669	99%	909,209	118,460	Under the Budget Target for June
Transfers	120,250	116,420	97%		116,420	***Completed short of the OPEB Budget by $3830 which a "due from" the GF at 6/30/26***
Reserve Fund	40,000		0%			
TOTAL EXPENDITURES	6,055,582	5,870,431	97%	5,240,628	629,803	On Budget including annual payments of $960K (15% of Budget) & unbudgeted reimbursable Grants of $217K
CASH Surplus		1,758,000				

Cotuit Fire District - All Funds

CAPITAL FUND SPECIAL ARTICLE STATUS

and FREE CASH COMMITMENTS

PRELIMINARY

FY 2026 June 2026 Report

DESCRIPTION (Authorizing ADM Year and Article)	**BEGINING BALANCE**	**FY2026 EXPENDITED**	**BALANCE**	**COMMENTS**
Capital Fund - Perpetual Reserves				
USDA Maintenance Reserve	83,533	663	82,870	
BAN PREMIUM	17,343	0	17,343	
Basic Use Reserve	6,000	0	6,000	
Capital Fund - Carry-over Cash Funded Articles				
Original Space Needs (2017-13)	5,578	0	5,578	
Acquisition & Maint. - School Property (2021-16)	12,986	6,707	6,278	
Use determination (2021-17)	72,915	35,075	37,840	
School Property disposition	340,634	23,500	317,134	
Lockbox start-up	5,000	0	5,000	
Digitize & shred records	15,749	0	15,749	
Cybersecurity review & computer upgrade	4,913	0	4,913	
Management software for FD administration	5,000	0	5,000	
WD software transition	6,433	0	6,433	
PUMP Station electrical upgrades	33,956	0	33,956	
Computers & printers -WD	3,876	0	3,876	
PPE	780	0	780	
Total	507,820	65,282	442,538	
Capital Fund - Carry Over Debt Funded Articles				
New Ambulance	339,402	337,151	2,251	
New Station Design	548,977	306,072	242,905	
WD Service Truck	982	0	982	
	889,362	643,223	246,139	
CAPITAL FUND Carry-over	1,504,058	*709,168*	794,890	
Capital Fund - FY 26 Debt Funded Articles				
New Station Construction	16,784,600	5,131,413	11,653,187	$12,100,000 BAN issued 12/5/25 - $4,684,600 Auth & unissued
HVAC System - WD	20,000	12,233	7,767	
WD Cyber security	60,000	34,979	25,021	$30K funded by a grant
WD Service Truck	75,000	55,243	19,757	
	16,939,600	5,233,867	11,705,733	Cash to be Reserved = $
Capital Fund - FY 26 Cash funded Articles				
Demo School Building	1,862,000	447,903	1,414,097	
WD printer	3,500	3,500	0	
	1,865,500	*451,403*	1,414,097	
CAPTIAL FUND TOTALS	18,447,158	6,394,438	12,500,623	Net Capital Cash excluding T-bills = $1,441,622
GENERAL FUND COMMITTED CASH FY26				
Transfer to Stabilization Funds	35,000	35,000	0	
Transfer to WD Stabilization	46,420	46,420	0	
Transfer to OPEB	38,830	35,000	3,830	
Debt Payment	287,632	479,209	(191,577)	
Cotuit Library	27,583	27,583	0	
	435,465	*623,212*	(187,747)	
TOTAL COMMITED CASH				Nondebt funded expenditures:
Capital Fund	2,480,196	6,394,438	1,441,622	
General Fund	435,465	623,212	(187,747)	
Total	2,915,661	7,017,650	1,253,875	

COTUIT Fire DISTRICT - GENERAL FUND

FY 2026 June 2026 Report

PRELIMINARY

	FY 2026 BUDGET	FY 2026 ACTUAL	TARGET 100%	FY 2025 ACTUAL	FY 26 VS FY 25	
REVENUE						
Current year taxes	5,656,285	5,541,384	98%	3,711,355	1,830,030	***Current year includes annual "refunds' for the first time***
Prior years taxes		(21,524)		34,046	(55,571)	Negative due to FY25 Refunds recorded in FY 26
P&I and Liens redeemed	7,303	21,076	289%	49,626	(28,549)	Low Budget and high P&I
	5,663,588	5,540,936	98%	3,795,026	1,745,910	Collection below the June target but historically consistent
Water Rates& Meter fees	880,000	1,289,286	147%	1,112,507	176,779	Comservative Budget and draught
Antenna	48,000	47,608	99%	50,401	(2,792)	On Budget
Solar Credits	20,000	51,589	258%	44,536	7,053	Conservative Budget & higher credits
Liens & Other	14,800	124,137	839%	22,408	101,729	Unbudgeted lien recoveries
	962,800	1,512,621	157%	1,229,852	282,769	Collection above the June target
Ambulance	250,000	276,352	111%	293,896	16,646	Conservative Budget
Other	90	19,522	n/a	2,876	(898)	$74k Reimbursable Grants to be reclassed
	250,090	295,874	118%	296,772	15,748	Collection ahead the June Target w/o grants
Interest	16,000	270,830	1693%	78,567	192,264	***Interest from Capital Fund - FS monies***
Freedom Hall Rental	1,000	2,200	220%	1,255	945	
Solar Credits	6,000	6,161	103%	5,199	961	
Miscellaneous					0	
	23,000	279,191	1214%	85,021	194,170	Interest from FS BAN monies
General Fund	6,899,478	7,628,622	111%	5,406,671	2,221,951	
Special Revenue Fund		27,000		142,139		
Stabilization Fund		1,109		35,955		
OPEB Trust		448,007		310,335		

COTUIT Fire DISTRICT - GENERAL FUND

FY 2026 June 2026 Report *PRELIMINARY*

	FY 2026 BUDGET	FY 2026 ACTUAL	TARGET 100%	FY 2025 PRIOR YR ACTUAL	FY 26 VS FY025	
EXPENDITURE						
Prudential						
Labor & Salaries	159,350	148,124	93%	117,620	(30,504)	
Insurance	186,000	167,727	90%	166,457	(1,269)	
Operations	148,600	157,258	106%	109,229	(48,029)	Overage due to Bond Services Cost
Encumbrances	9,934	9,961	100%	7,145	(2,816)	
	503,884	483,070	96%	400,452	(82,618)	Under the Budget Target
Fire Department						
Labor & Salaries	2,424,021	2,410,067	99%	2,217,206	(192,862)	
Operations	400,154	363,939	91%	344,508	(19,430)	
Encumbrances	18,603	17,843	96%	46,040	28,198	
	2,842,778	2,791,849	98%	2,607,754	(184,094)	Under the Budget Target
Water Department						
Labor & Salaries	517,141	504,193	97%	451,320	(52,873)	
Operations	420,365	379,847	90%	314,804	(65,043)	Includes $15,500 Transfer to Maint. Fund per USDA Loan requirements
Encumbrances	23,078	23,078	100%	30,987	7,908	
	960,584	907,119	94%	797,111	(110,008)	Under the Budget Target for June
Freedom Hall						
Labor & Salaries	7,712	6,798	88%	6,237	(561)	***$1,500 to be transferred from reserve from 6/22/26 Pru Meeting.***
Operations	21,180	15,229	72%	14,242	(988)	
Encumbrances	1,021	1,021	100%	36	(985)	
	29,913	23,048	77%	20,515	(2,534)	Under the Budget Target
Street Light						
Electricity	8,800	6,609	75%	6,435	(174)	
Maintenance	5,400	7,408	137%	692	(6,716)	***$5,500 transferred from reserve from 6/22/26 Pru Meetingto offset Blizzard expenses***
Encumbrances	447	447	100%	0	(447)	
	14,647	14,464	99%	7,127	(7,336)	Increase due to Blizzard. $5,500 to be transferred from reserve from 6/22/26 Pru Meeting.
Debt Payments						
Long term Principal	225,000	225,000	100%	282,632	57,632	Completed on Budget
Long term Interest	52,632	52,632	100%	68,610	15,978	Completed on Budget
Short term Principal	122,597	122,597	100%	85,803	(36,794)	Completed on Budget
Short term Interest	79,100	78,980	100%	34,634	(44,346)	***With the use of $5K Debt Premium on Budget***
	479,329	479,209	100%	471,679	(7,529)	On Budget
Benefits						
Health Insurance	409,906	419,244	102%	350,930	(68,314)	Over Budget Target
Medical Option	93,573	91,969	98%	91,708	(261)	
Life & Dental	20,500	18,042	88%	16,257	(1,785)	
Retirement	512,634	498,414	97%	450,315	(48,100)	Completed under budget
	1,036,613	1,027,669	99%	909,209	(118,460)	Under the Budget Target for June
Transfers to:						
Stabilization	35,000	35,000	100%	35,000	0	Completed on Budget
WD Stabilization	46,420	46,420	100%	46,300	(120)	Completed on Budget
OPEB Trust	38,830	35,000	90%	37,100	2,100	***Completed short of theBudget by $3830 which a "due from" the GF at 6/30/26***
	120,250	116,420	97%	118,400	1,980	